

**Franchise Tax Board****NO ANALYSIS REQUIRED**

Author: Villaraigosa Analyst: Kristina North Bill Number: AB 2675  
Related Bills: None Telephone: 845-6978 Amended Date: 7/02/98  
Attorney: Doug Bramhall Sponsor: \_\_\_\_\_

**SUBJECT:** Sales and Use Tax Rates

- \_\_\_\_\_ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.  
\_\_\_\_\_ TECHNICAL BILL -- No program or fiscal changes to existing program.  
  X   BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.  
\_\_\_\_\_ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.  
\_\_\_\_\_ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.  
\_\_\_\_\_ MINOR AMENDMENT - No change in approved position of \_\_\_\_\_. See comments below.  
\_\_\_\_\_ OTHER - See comments below.

**COMMENTS:**

The June 30, 1998, amendment allowed taxpayers to make a voluntary contribution on their 1998 personal income tax returns to the California Mexican American Veterans' Memorial Beautification and Enhancement Account.

The July 2, 1998, amendment replaced the voluntary contribution provisions with provisions decreasing the sales and use tax rate by ¼% from January 1, 1999, to December 31, 1999, if the Budget Act of 1998 is enacted by the Legislature and approved by the Governor.

This bill would no longer impact the policies or procedures of this department or state income tax revenue.

Department Staff Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	<u>  X  </u> NAR
_____ N	_____ OUA	_____ PENDING

Franchise Tax Board Staff

Date

Kristina E. North

7/7/98